

**HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)**

**FRIDAY, THE THIRTIETH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA**

WRIT PETITION NO: 2851 OF 2026

Between:

Mr Sandeep Kumar Goel, S/o. Mr. Vijay Kumar Goel, Aged 39 years, Occ. Business, Properitor, M/s SKG Trading Company. Hyderabad, R/o. Flat No. 104, Block B, Meenaxi Royal Court Appartments, Road No. 11, Banjara hills, Hyderabad - 500 034, Telangana.

...PETITIONER

AND

1. The Deputy Commissioner STU-II, Punjagutta Division, Hyderabad. 5-9-279, 9th floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad - 500001. Telangana.
2. The Superintendent/Appraiser-Senior Intelligence Officer, Central Tax and Customs, Secunderabad GST Commissionerate, Hyderabad.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or Direction. declaring the Summons issued by the 1st Respondent u/s. 70 of the Telangana Goods and Services Tax Act, 2017, dated 21/01/2026, 23/01/2026 and 28/01/2026, as arbitrary, illegal, contrary to the scheme of the Central Goods and Services Tax Act, 2017, violative of the principles of natural justice. Apart from being violative of Articles 14, 19, 21 and 265 of the Constitution of India, and consequently direct the Revenue not to take any further steps against the Petitioner, including arrest, after setting aside the summons 21/01/2026, 23/01/2026 and 28/01/2026, issued by the 1st Respondent.

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay all further proceedings, including arrest, pursuant to the summons dated 21/01/2026, 23/01/2026 and 28/01/2026, issued by the 1st Respondent, u/s 70 of the Telangana Goods and Services Tax Act, 2017, pending disposal of the above Writ Petition.

**Counsel for the Petitioner : SRI AVA SIVA KARTIKEYA,
rep., SRI SOURABH AGARWAL**

Counsel for the Respondent : SRI DOMINIC FERNANDES, S. SC FOR CBIC

The Court made the following: ORDER

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO
NANDIKONDA**

Writ Petition No.2851 of 2026

Dated 30.01.2026

Between:

Mr.Sandeep Kumar Goel

...Petitioner

AND

The Deputy Commissioner STU-II,
Punjagutta Division, Hyderabad,
5-9-279, 9th floor, B Block, Mayur Kushal Complex,
Beside Chermas, Abids,
Hyderabad – 500 001 and another.

...Respondents

ORDER: *(per Hon'ble Sri Justice P.Sam Koshy)*

Heard Mr.AVA Siva Kartikeya representing Sourabh Agarwal, learned counsel for the petitioner and Ms.Pravallika, learned counsel representing Mr.Dominic Fernandes, learned Senior Standing Counsel for respondents. Perused the record.

2. The instant is the writ petition which has been filed seeking for a limited relief from this Court under the peculiar health issue that the petitioner is facing. The reason to approach the writ Court was the imminent threat of arrest issued by respondent

No.1 on account of the violation on the part of the petitioner in appearing before respondent No.1 inspite of repeated summons having been issued upon him.

3. Learned counsel for the petitioner submits that in the year 2024, the petitioner suffered with a brain stroke and since then he has been undergoing continuous treatment and as of now the petitioner is undergoing hospitalization and is undergoing certain neurological treatment required for the recovery of petitioner. Learned counsel further submits that because of the treatment that the petitioner was undergoing, he could not enter appearance before the respondent authorities, inspite of couple of summons having been issued. Nonetheless, learned counsel submits that as of now the petitioner undertakes for entering appearance before respondent authorities on any given date after 10.02.2026 by which time, the present phase of treatment that the petitioner is undergoing would be over. Till then atleast the petitioner and his family members may not be harassed or put to mental stress and strain with the imminent threat of arrest of the petitioner in the midst of petitioner undergoing the treatment.

4. Learned counsel representing respondent No.1 contends that the petitioner, since was not cooperating inspite of repeated summons having been duly served, the authorities are bound to take steps in accordance to law which includes going in for the arrest of the persons defaulting in appearance inspite of service of summons. Nonetheless, learned counsel submits that since the petitioner has assured of entering appearance before the authorities on the date after 10.02.2026, to that extent, the petitioner should not have an apprehension of forcefully being arrested in the midst of the treatment that he is undergoing.

5. Given the aforesaid submissions put-forth by learned counsel appearing on either side, we are of the considered opinion that since the petitioner seeks for only a small accommodation for about 10 days time since, he was undergoing a treatment till 10.02.2026, we hold that respondent No.1 should not take any coercive steps for the arrest of the petitioner till 10.02.2026. At the same time, we further direct the petitioner to enter appearance before respondent No.1 on 16.02.2026 in pursuance to the summons earlier issued and served upon the petitioner dated

21.01.2026, 23.01.2026 and 28.01.2026. Needless to mention that in the event of any default on the part of the petitioner in entering appearance before the respondent on 16.02.2026, the respondents would be free to resort to the remedies as available under law pursuant to the summons which were issued earlier. Since, the Bench has given a fixed date for the petitioner to enter appearance before respondent No.1 i.e., on 16.02.2026, let this protection of not being arrested till 10.02.2026 be extended till 16.02.2026.

6. The writ petition, is accordingly, disposed of.

Consequently, miscellaneous petitions pending, if any, shall stand closed. There shall be no order as to costs.

SD/-M. NAGAMANI
ASSISTANT REGISTRAR

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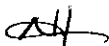
SECTION OFFICER

To,

1. The Deputy Commissioner STU-II, Punjagutta Division, Hyderabad. 5-9-279, 9th floor, B Block, Mayur Kushal Complex, Beside Chennas, Abids, Hyderabad - 500001. Telangana.
2. The Superintendent/Appraiser-Senior Intelligence Office, Central Tax and Customs, Secunderabad GST Commissionerate, Hyderabad.
3. One CC to SRI SOURABH AGARWAL, Advocate. [OPUC]
4. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
5. Two CD Copies.

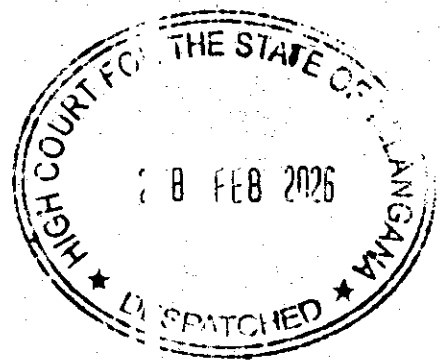
BSK

BS



HIGH COURT

DATED:30/01/2026



ORDER

WP.No.2851 of 2026

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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NT
11/2/26.